

**School Corporation Expenditures by HB 1006 Expenditure Categories
Biannual Financial Report Data**

Goshen Community Schools (2315)

1006 Category	Account	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$146,489	\$151,380	\$743,316	n/a	407%	391%
	11100 Regular Programs; Elementary	\$6,317,971	\$9,191,815	\$10,089,279	\$11,933,268	89%	30%	18%
	11200 Regular Programs; Middle/Junior High	\$2,428,573	\$3,107,380	\$3,183,937	\$3,830,260	58%	23%	20%
	11300 Regular Programs; High School	\$2,715,093	\$4,019,284	\$4,166,157	\$4,897,606	80%	22%	18%
	11460 Vocational Education; Occupational Home Economics	\$235,437	\$189,983	\$193,596	\$241,424	3%	27%	25%
	11470 Vocational Education; Business Education	\$148,960	\$166,069	\$106,684	\$135,358	-9%	-18%	27%
	11490 Vocational Education; Industrial Education B	\$297,947	\$254,582	\$263,264	\$227,380	-24%	-11%	-14%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$0	\$90,676	\$73,660	\$85,511	n/a	-6%	16%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$645,590	\$620,822	\$817,619	n/a	27%	32%
	11920 Other Regular Programs; Project 4R	\$51,039	\$0	\$0	\$0	-100%	n/a	n/a
	12100 2007 Account Code - Gifted and Talented	\$76,789	\$127,536	\$123,296	\$66,334	-14%	-48%	-46%
	12110 Gifted And Talented; Gifted and Talented	\$0	\$0	\$0	\$89,611	n/a	n/a	n/a
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$10,962	n/a	n/a	n/a
	12210 Mental Disabilities; Mild Mental Disabilities	\$0	\$2,116	\$1,182	\$671	n/a	-68%	-43%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$0	\$691	\$0	\$0	n/a	-100%	n/a
	12350 Physical Impairment; Homebound	\$31,051	\$81,679	\$26,676	\$25,467	-18%	-69%	-5%
	12520 Culturally Different; Compensatory	\$118,524	\$329,090	\$404,290	\$612,494	417%	86%	51%
	12610 2007 Account Code - Special Programs ; Learning Disability ; All Others	\$675,843	\$849,031	\$881,748	\$474,003	-30%	-44%	-46%
	12610 Learning Disability	\$0	\$0	\$0	\$720,640	n/a	n/a	n/a
	12810 Special Education Preschool	\$0	\$215,569	\$238,245	\$203,969	n/a	-5%	-14%
	12900 Other Special Programs	\$90,395	\$40,266	\$47,245	\$33,327	-63%	-17%	-29%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$99,854	\$4,895	\$714	\$101,036	1%	> 500%	> 500%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$12,305	\$166,075	\$200,616	\$82,762	> 500%	-50%	-59%
	14100 Summer School Programs; Elementary	\$58,388	\$69,716	\$65,402	\$96,039	64%	38%	47%
	14200 Summer School Programs; Middle/Junior High School	\$15,027	\$42,236	\$48,884	\$44,167	194%	5%	-10%
	14300 Summer School Programs; High School	\$79,218	\$72,786	\$54,978	\$50,049	-37%	-31%	-9%
	16100 Remediation Testing	\$138,776	\$53,369	\$81,268	\$153,406	11%	187%	89%
	16200 Preventive Remediation	\$133,321	\$460,576	\$499,234	\$452,769	240%	-2%	-9%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$61,642	\$79,517	\$101,437	\$68,204	11%	-14%	-33%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$171,406	\$141,676	\$210,051	\$153,668	-10%	8%	-27%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$2,343,020	\$4,344,797	\$4,809,289	\$5,505,479	135%	27%	14%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$223,719	\$248,362	\$468,499	n/a	109%	89%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$10,537	\$0	\$17,838	n/a	69%	n/a
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$1,000	\$3,694	\$0	n/a	-100%	-100%
	21510 Speech Pathology and Audiology Services; Service Area Direction	\$121,901	\$0	\$0	\$0	-100%	n/a	n/a
	21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$191,839	\$209,338	\$190,134	n/a	-1%	-9%
	22220 Library/Media Services; School Library	\$333,246	\$317,297	\$325,633	\$405,634	22%	28%	25%
	22230 Library/Media Services; Audiovisual	\$22,582	\$12,658	\$17,325	\$10,885	-52%	-14%	-37%
	22240 Library/Media Services; Educational Television	\$15,697	\$7,802	\$4,708	\$6,835	-56%	-12%	45%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$359,603	\$525,473	\$677,278	\$1,554,726	332%	196%	130%
	24100 Office of The Principal	\$1,322,942	\$1,854,112	\$2,022,109	\$2,377,455	80%	28%	18%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$209,675	\$526,826	\$358,527	\$450,808	115%	-14%	26%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$74,718	\$8,603	\$238,609	\$376,075	403%	> 500%	58%
	26497 2007 Account Code - Teachers Retirement Fund	\$818,273	\$1,379,041	\$1,506,404	\$832,261	2%	-40%	-45%
Student Academic Achievement Total		\$19,579,216	\$29,952,397	\$32,255,319	\$38,547,947	97%	29%	20%
Student Instructional Support								
	21140 Attendance and Social Work Services; Pupil Accounting	\$5,639	\$9,147	\$9,736	\$11,699	107%	28%	20%
	21220 Guidance Services; Counseling Services	\$734,319	\$705,654	\$830,915	\$996,099	36%	41%	20%
	21250 Guidance Services; Records Maintenance	\$0	\$0	\$0	\$27,796	n/a	n/a	n/a
	21310 Health Services; Service Area Direction	\$8,054	\$5,169	\$12,993	\$5,114	-37%	-1%	-61%
	21320 Health Services; Medical Services	\$926	\$0	\$0	\$0	-100%	n/a	n/a
	21340 Health Services; Nurse Services	\$134,604	\$227,413	\$258,696	\$309,886	130%	36%	20%
	21810 Special Education Administration; Service Area Direction	\$0	\$3,163	\$15	\$0	n/a	-100%	-100%
	21890 Special Education Administration; Other Special Education Administration	\$218,287	\$0	\$0	\$0	-100%	n/a	n/a

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	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$23,524	n/a	n/a	n/a
	22110 Improvement of Instruction; Service Area Direction	\$43,525	\$38,935	\$19,464	\$20,457	-53%	-47%	5%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$188,102	\$130,547	\$206,887	\$260,457	38%	100%	26%
	22130 Improvement of Instruction; Instructional Staff Training	\$13,281	\$328	\$1,300	\$2,230	-83%	> 500%	72%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$0	\$28,720	n/a	n/a	n/a
	22360 Instruction, Related Technology; Network Support	\$0	\$0	\$0	\$344,937	n/a	n/a	n/a
	23120 Board of Education; Service Area Assistants	\$54,254	\$54,792	\$86,727	\$53,277	-2%	-3%	-39%
	23190 Board of Education; Other Governing Body Services	\$0	\$1,875	\$6,252	\$978	n/a	-48%	-84%
	23210 Executive Administration; Office of The Superintendent	\$306,233	\$440,688	\$500,282	\$616,974	101%	40%	23%
	23290 Executive Administration; Other Executive Administration Services	\$881	\$0	\$0	\$0	-100%	n/a	n/a
	24900 Other Support Services, School Administration	\$0	\$99,329	\$108,099	\$55,769	n/a	-44%	-48%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$299,537	n/a	n/a	n/a
	26710 2007 Account Code - Technology Support and Maintenance	\$0	\$402,241	\$423,281	\$246,393	n/a	-39%	-42%
Student Instructional Support Total		\$1,708,107	\$2,119,280	\$2,464,648	\$3,303,848	93%	56%	34%
Overhead and Operational								
	23150 Board of Education; Legal Services	\$24,341	\$11,659	\$13,549	\$16,107	-34%	38%	19%
	23160 Board of Education; Promotion Expenses	\$6,188	\$6,486	\$4,346	\$9,122	47%	41%	110%
	23230 Executive Administration; Staff Relations and Negotiations	\$0	\$1,754	\$1,053	\$1,865	n/a	6%	77%
	25110 Fiscal Services; Office of The Business Manager	\$203,436	\$139,037	\$148,056	\$214,622	5%	54%	45%
	25160 Fiscal Services; Financial Accounting	\$6,638	\$0	\$2,723	\$1,283	-81%	n/a	-53%
	25191 Other Fiscal Services; Refund of Revenue	\$20,201	\$32,729	\$19,255	\$30,697	52%	-6%	59%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$2,112	\$1,512	\$2,477	n/a	17%	64%
	25400 Planning, Research, Development and Evaluation	\$7,338	\$0	\$0	\$0	-100%	n/a	n/a
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,437,981	\$3,238,140	\$3,637,723	\$3,876,573	59%	20%	7%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$14,961	\$6,661	\$392	\$6,087	-59%	-9%	> 500%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$584,786	\$686,800	\$711,389	\$715,999	22%	4%	1%
	26499 2007 Account Code - Other	\$0	\$378,829	\$410,123	\$216,018	n/a	-43%	-47%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$0	\$0	\$18,072	\$52,391	n/a	n/a	190%
	26700 Operation and Maintenance of Plant Services; Insurance	\$75,100	\$215,296	\$149,097	\$160,176	113%	-26%	7%
	27010 Student Transportation; Service Area Direction	\$0	\$101,662	\$91,806	\$136,659	n/a	34%	49%
	27100 Student Transportation; Vehicle Operation	\$573,060	\$858,487	\$791,170	\$897,873	57%	5%	13%
	27200 Student Transportation; Monitoring Services	\$0	\$0	\$38,827	\$64,367	n/a	n/a	66%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$255,034	\$464,959	\$446,240	\$500,578	96%	8%	12%
	27400 Student Transportation; Purchase of School Buses	\$333,497	\$409,761	\$197,180	\$888,507	166%	117%	351%
	27500 Student Transportation; Insurance on Buses	\$26,957	\$67,232	\$52,016	\$96,510	258%	44%	86%
	27700 Student Transportation; Contracted Transportation Services	\$90,218	\$132,954	\$159,565	\$132,033	46%	-1%	-17%
	27900 Student Transportation; Other Student Transportation Services	\$96	\$8,429	\$7,113	\$7,518	> 500%	-11%	6%
	31200 Food Services Operations; Food Preparation and Dispensing	\$486,801	\$647,377	\$821,084	\$1,272,228	161%	97%	55%
	31400 Food Services Operations; Food Purchases	\$510,675	\$803,590	\$852,603	\$915,455	79%	14%	7%
	31900 Other Food Services	\$28,732	\$131,091	\$131,988	\$249,992	> 500%	91%	89%
	33400 Athletic Coaches	\$260,765	\$300,036	\$304,142	\$356,917	37%	19%	17%
	33940 Child Care Services	\$2,173	\$51,707	\$25,000	\$0	-100%	-100%	-100%
	33950 Step Ahead	\$113,685	\$33,568	\$34,117	\$36,650	-68%	9%	7%
	33990 Other Community Services; Other	\$0	\$6,930	\$9,247	\$16,046	n/a	132%	74%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$505,011	\$611,182	\$880,807	\$888,283	76%	45%	1%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$146,983	\$56,571	\$22,550	\$135,225	-8%	139%	500%
	60700 Debt Services; Nonprogramed Charges; Scholarships	\$3,000	\$18,045	\$3,975	\$0	-100%	-100%	-100%
Overhead and Operational Total		\$6,717,657	\$9,423,084	\$9,986,721	\$11,898,259	77%	26%	19%
Nonoperational								
	25350 2007 Account Code - Building Acquisition, Construction and Improvement	\$164,349	\$0	\$0	\$0	-100%	n/a	n/a
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$224,505	\$763,860	\$283,440	\$228,846	2%	-70%	-19%
	43000 Facilities Acquisition and Construction; Professional Services	\$6,569,250	\$100,152	\$33,882	\$51,407	-99%	-49%	52%
	45100 Building Acquisition, Construction and Improvements	\$0	\$392,189	\$448,154	\$706,740	n/a	80%	58%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$94,292	\$94,292	\$47,146	n/a	-50%	-50%

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	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$140,000	\$73,051	\$17,725	n/a	-87%	-76%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$74,221	\$112,024	\$15,986	\$132,149	78%	18%	> 500%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$791,096	\$813,726	\$766,763	\$270,879	-66%	-67%	-65%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$596,809	\$85,789	\$77,685	\$69,118	-88%	-19%	-11%
	51100 Debt Services; Principal on Debt; Bonds	\$315,000	\$390,000	\$420,000	\$455,000	44%	17%	8%
	52100 Debt Services; Interest on Debt; Bonds	\$33,313	\$253,844	\$239,368	\$221,998	> 500%	-13%	-7%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,282,953	\$6,046,700	\$8,314,500	\$9,069,200	297%	50%	9%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$332,739	\$18,668	\$18,668	\$0	-100%	-100%	-100%
	54200 2007 Account Code - Common School Fund	\$413,250	\$335,224	\$242,866	\$477,298	15%	42%	97%
	54200 Common School Fund; Principal	\$0	\$0	\$0	\$261,225	n/a	n/a	n/a
Nonoperational Total		\$11,797,485	\$9,546,469	\$11,028,654	\$12,008,730	2%	26%	9%
prorated								
	26491 2007 Account Code - PERF	\$311,203	\$638,901	\$715,279	\$361,980	16%	-43%	-49%
	26492 2007 Account Code - Social Security	\$1,446,610	\$1,885,292	\$2,024,733	\$1,050,014	-27%	-44%	-48%
	26493 2007 Account Code - Workmen's Compensation	\$45,081	\$181,112	\$226,747	\$181,608	303%	0%	-20%
	26494 2007 Account Code - Group Insurance	\$3,576,765	\$7,124,139	\$7,079,901	\$3,678,972	3%	-48%	-48%
	26496 2007 Account Code - Unemployment Compensation	\$4,860	\$10,219	\$21,054	\$9,734	100%	-5%	-54%
	26498 2007 Account Code - Severance / Early Retirement Pay	\$94,681	\$1,513,117	\$2,036,016	\$280,191	196%	-81%	-86%
prorated Total		\$5,479,199	\$11,352,781	\$12,103,731	\$5,562,499	2%	-51%	-54%

1006 Category	FY 1998	FY 2006	FY 2007	FY 2008	10 Year Increase	2 Year Increase	1 Year Increase	FY98 % of Total Exp	FY06 % of Total Exp	FY07 % of Total Exp	FY08 % of Total Exp
Student Academic Achievement	\$23,877,951	\$38,899,544	\$41,882,544	\$42,899,698	80%	10%	2%	52.7%	62.3%	61.7%	60.1%
Student Instructional Support	\$2,073,858	\$2,862,847	\$3,288,833	\$3,739,962	80%	31%	14%	4.6%	4.6%	4.8%	5.2%
Overhead and Operational	\$7,532,370	\$11,085,150	\$11,624,359	\$12,672,893	68%	14%	9%	16.6%	17.8%	17.1%	17.8%
Nonoperational	\$11,797,485	\$9,546,469	\$11,043,337	\$12,008,730	2%	26%	9%	26.1%	15.3%	16.3%	16.8%
Grand Total	\$45,281,664	\$62,394,010	\$67,839,073	\$71,321,282	58%	14%	5%				

	FY1998	FY2006	FY2007	FY2008
Student Instructional Expenditures (Academic Achievement plus Support)	57.3%	66.9%	66.6%	65.4%